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of the State of California  
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Attorneys for Complainant

**BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

ROBERT LAWRENCE BELSTOCK  
671 Rosita Avenue  
Los Altos, California 94024

Certified Public Accountant No. CPA 12411,

Respondent.

Case No. AC-2004-36

**STIPULATED SETTLEMENT AND  
DISCIPLINARY ORDER**

In the interest of settlement of this matter, consistent with the public interest and the responsibilities of the California Board of Accountancy of the Department of Consumer Affairs, the parties hereby agree to the following Stipulated Settlement and Disciplinary Order which will be submitted to the Board for approval and adoption as the final disposition of the Accusation No. 2004-36, relating to the Certified Public Accountant License of Respondent Robert Lawrence Belstock.

**PARTIES AND JURISDICTION**

1. Carol Sigmann, Complainant, is the Executive Officer of the California Board of Accountancy (the "Board"). She brought this action solely in her official capacity and is represented in this matter by Bill Lockyer, Attorney General of the State of California, and by Jeanne C. Werner, Deputy Attorney General.

2. Respondent Robert Lawrence Belstock is representing himself in this proceeding and has chosen not to exercise his right to be represented by counsel.

3. On or about May 7, 1966, the California Board of Accountancy issued Certified Public Accountant No. CPA 12411 to Robert Lawrence Belstock, Respondent. The parties stipulate that the license history set forth in Accusation No. AC-2004-36 is correct, that the license was subsequently renewed and is in an “active” status, effective through November 30, 2008.

4. Accusation No. AC-2004-36 was filed before the California Board of Accountancy (Board), Department of Consumer Affairs, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on July 15, 2005. Respondent timely filed his Notice of Defense contesting the Accusation. A copy of Accusation No. AC-2004-36 is attached as exhibit A and incorporated herein by reference.

## WAIVERS & CONTINGENCY

5. Respondent has carefully read, fully discussed with counsel, and understands the charges and allegations in Accusation No. AC-2004-36. Respondent has also carefully read, and understands the effects of this Stipulated Settlement and Disciplinary Order.

6. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every one of these rights.

7. The parties understand and agree that, in signing this stipulation rather than further contesting the Accusation, Respondent is voluntarily consenting to the adoption of this Stipulated Settlement as the Board's Decision, enabling the Board of Accountancy of the State of California to issue the following order without further legal process. Respondent represents that no tender, offer, promises, threats or inducements of any kind whatsoever have been made by the Board or any member, officer, agent or representative thereof in consideration of this settlement offer or otherwise to induce him to so consent.

1           8. This stipulation shall be subject to approval by the Board. Respondent understands  
2 and agrees that Complainant, her counsel and the staff of the Board may communicate directly  
3 with the Board regarding this stipulation and settlement, without notice to or participation by  
4 Respondent. By signing the stipulation, Respondent understands and agrees that he may not  
5 withdraw his agreement or seek to rescind the stipulation prior to the time the Board considers  
6 and acts upon it.

7           9. If the Board fails to adopt this stipulation as its Decision and Order, the Stipulated  
8 Settlement and Disciplinary Order shall be withdrawn. It shall be of no force or effect, except for  
9 this paragraph. It shall have no evidentiary value, shall be inadmissible in any legal action  
10 between the parties, and shall not be relied upon or introduced in any disciplinary, or other,  
11 action or proceeding by either party hereto. In the event that the Stipulated Settlement is not  
12 adopted, nothing recited herein shall be construed as a waiver of Respondent's right to a hearing  
13 or as an admission of the truth of any of the matters charged. Communications pursuant to this  
14 paragraph, and consideration of this matter, shall not disqualify the Board or other persons from  
15 future participation in this or any other matter affecting Respondent. Respondent agrees that  
16 should the Board reject this Stipulated Settlement and if this case proceeds to hearing,  
17 Respondent will assert no claim that the Board was prejudiced by its review and discussion of  
18 this Stipulation or of any records related hereto.

19           **ADMISSIONS AND FURTHER STIPULATIONS BETWEEN THE PARTIES**

20           10. Respondent admits the matters asserted in paragraphs 12 through 19 in Accusation  
21 No. AC-2004-36.

22           11. Based upon the foregoing admissions, Respondent stipulates that his license is  
23 subject to discipline as charged in the Accusation, and that these admissions and charges provide  
24 the basis for the Board's discipline of his license. Respondent agrees that his license is subject to  
25 discipline under Business and Professions Code Section 5100, as set forth in Accusation No. AC-  
26 2004-36, and agrees to be bound by the Board's imposition of discipline as set forth in the  
27 Disciplinary Order below. Respondent further agrees not to take any action or make any public  
28 statement that creates, or tends to create, the impression that any of the matters set forth in the

1 Stipulated Settlement and Disciplinary Order are without a factual basis.

2 12. The parties understand and agree that facsimile copies of this Stipulated Settlement  
3 and Disciplinary Order, including facsimile signatures thereto, shall have the same force and  
4 effect as the originals.

5 **IN CONSIDERATION OF THE FOREGOING** admissions and stipulations, the  
6 parties agree that the Board may, without further notice or formal proceeding, issue and enter the  
7 following Disciplinary Order:

8 **DISCIPLINARY ORDER**

9 **IT IS HEREBY ORDERED** that Certified Public Accountant Certificate No. CPA  
10 12411 issued to Respondent Robert Lawrence Belstock is revoked. However, the revocation is  
11 stayed and Respondent is placed on probation for three (3) years on the following terms and  
12 conditions.

13 1. **Actual Suspension.** Certified Public Accountant No. CPA 12411, issued to Robert  
14 Lawrence Belstock, is suspended for sixty (60) days. During the period of suspension the  
15 Respondent shall engage in no activities for which certification as a Certified Public Accountant  
16 or Public Accountant is required as described in Business and Professions Code, Division 3,  
17 Chapter 1, Section 5051.

18 2. **Active License Status.** Respondent shall at all times maintain an active license status  
19 with the Board. During any period of delinquency, Respondent shall engage in no activities for  
20 which certification as a Certified Public Accountant or Public Accountant is required as  
21 described in Business and Professions Code, Division 3, Chapter 1, Section 5051. Any period of  
22 license delinquency shall be added to the three year probationary period set forth herein.

23 3. **Ethics Course/Examination.** Respondent shall take and pass with a score of 90  
24 percent or better a Board approved ethics examination as required for the next renewal of his  
25 license. This provision does not impose an additional requirement on Respondent for license  
26 renewal.

27 4. **Submit Written Reports.** Respondent shall submit, within ten (10) days  
28 of completion of the quarter, written reports to the Board on a form obtained from the Board.

1 The Respondent shall submit, under penalty of perjury, such other written reports, declarations,  
2 and verification of actions as are required. These declarations shall contain statements relative to  
3 Respondent's compliance with all the terms and conditions of probation. Respondent shall  
4 immediately execute all release of information forms as may be required by the Board or its  
5 representatives.

6       **5. Cost Reimbursement.** Respondent shall reimburse the Board \$8,000.00 for its  
7 investigation and prosecution costs. The payment shall be made in eight (8) quarterly payments  
8 (due with quarterly written reports), with the final payment being due one year before probation  
9 is scheduled to terminate, or on such a payment plan as agreed to in writing by the Board or its  
10 representative. Respondent's failure to make payments according to such a plan shall constitute  
11 cause for revocation of this probation.

12       **6. Personal Appearances.** Respondent shall, during the period of probation,  
13 appear in person at interviews/meetings as directed by the Board or its designated  
14 representatives, provided such notification is accomplished in a timely manner.

15       **7. Comply With Probation.** Respondent shall fully comply with the terms and  
16 conditions of the probation imposed by the Board and shall cooperate fully with representatives  
17 of the Board of Accountancy in its monitoring and investigation of the Respondent's compliance  
18 with probation terms and conditions.

19       **8. Practice Investigation.** Respondent shall be subject to, and shall permit, practice  
20 investigation of the Respondent's professional practice. Such a practice investigation shall be  
21 conducted by representatives of the Board, provided notification of such review is accomplished  
22 in a timely manner. However, no notification shall be required in the event that the Board's  
23 representatives are investigating to determine whether Respondent is complying with the  
24 suspension period imposed by this Stipulated Settlement.

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9. **Comply With Citations.** Respondent shall comply with all final orders resulting from citations issued by the Board of Accountancy.

10. **Tolling of Probation For Out-of-State Residence/Practice.** In the event Respondent should leave California to reside or practice outside this state, Respondent must notify the Board in writing of the dates of departure and return. Periods of non-California residency or practice outside the state shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse the Board costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice except at the written direction of the Board.

11. **Violation of Probation.** If Respondent violates probation in any respect, the Board, after giving Respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary order that was stayed. If an accusation or a petition to revoke probation is filed against Respondent during probation, the Board shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.

12. **Completion of Probation.** Upon successful completion of probation, Respondent's license will be fully restored.

## ACCEPTANCE

I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the stipulation and the effect it will have on my Certified Public Accountant license. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: May 14, 2007.

Robert Lawrence Belstock  
ROBERT LAWRENCE BELSTOCK  
Respondent

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**ENDORSEMENT**

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

DATED: May 17, 2007.

EDMUND G. BROWN JR., Attorney General  
of the State of California



JEANNE C. WERNER  
Deputy Attorney General

Attorneys for Complainant

DOJ Matter ID: SF2004400679

**BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

Case No. AC-2004-36

ROBERT LAWRENCE BELSTOCK  
671 Rosita Avenue  
Los Altos, California 94024

Certified Public Accountant No. CPA 12411

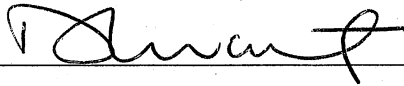
Respondent.

**DECISION AND ORDER**

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on August 30, 2007.

It is so ORDERED July 31, 2007.



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President  
FOR THE CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS



**Exhibit A**

**Accusation No. AC-2004-36**

1 BILL LOCKYER, Attorney General  
of the State of California  
2 JEANNE C. WERNER, State Bar No. 93170  
Deputy Attorney General  
3 California Department of Justice  
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6 Attorneys for Complainant

7  
8  
9 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
10 **DEPARTMENT OF CONSUMER AFFAIRS**  
11 **STATE OF CALIFORNIA**  
12

13 In the Matter of the Accusation Against:

Case No. AC-2004-36

14 ROBERT LAWRENCE BELSTOCK  
15 671 Rosita Avenue  
Los Altos, California 94024

**ACCUSATION**

16 Certified Public Accountant Certificate  
17 No. CPA 12411,

18 Respondent.

19  
20 Complainant alleges:

21 **PARTIES, JURISDICTION & PROFESSIONAL STANDARDS**

22 1. Complainant Carol Sigmann brings this Accusation solely in her official capacity  
23 as the Executive Officer of the California Board of Accountancy, Department of Consumer  
24 Affairs.

25 2. On or about May 7, 1966, the California Board of Accountancy issued Certified  
26 Public Accountant Certificate Number CPA 12411 to Robert Lawrence Belstock, Respondent.  
27 The Certificate, now subject to renewal every two years (on December 1 of even-numbered  
28 years) pursuant to Code Section 5070.5, had been renewed, at some time on or before March

1 1989<sup>1</sup>, in an "active" status.<sup>2</sup> The certificate was active from in or before March 1989 until its  
2 expiration on November 30, 1990. Since that date, the Board records have reflected the status of  
3 the certificate as follows:

4 A. Expired from December 1, 1990 through April 11, 1991 (no renewal fee  
5 and no declaration of compliance with continuing education requirements), then renewed in an  
6 "active" status from April 12, 1991 through November 30, 1992.

7 B. Expired from December 1, 1992 through December 28, 1992, then  
8 renewed in an "active" status effective December 29, 1992 through November 30, 1994.

9 C. Expired from December 1, 1994 through December 29, 1996 (more than  
10 an entire two-year renewal period)<sup>3</sup>, when it was renewed in an "active" status effective  
11 December 30, 1996 through November 30, 1998.

12 D. Expired from December 1, 1998 through October 16, 2003, (almost five  
13 years, at which point the license would have canceled) when it was renewed in an "inactive"  
14 status effective October 17, 2003, through November 30, 2004.

15 E. Renewed in an "active" status effective December 1, 2004 through  
16 November 30, 2006.

17 3. Disciplinary Authority/Unprofessional Conduct. This Accusation is brought  
18 before the Board under the authority of Section 5100 of the Business and Professions Code.<sup>4</sup>  
19 Code Section 5100 provides, in relevant part, that, after notice and hearing the Board may  
20

21  
22 1. The Board's records were transferred to the DCA's centralized computer system in  
23 March 1989 and, as a result, the underlying documentation related to the license history is  
24 unavailable prior to that date.

25 2. The "active" status denotes renewal with required continuing education, and authorizes  
26 the practice of public accountancy, whereas "inactive" does not authorize the practice of public  
27 accountancy, as provided in Board Rule 80.

28 3. As set forth below in Other Matters, Respondent was issued Board Citation No. CT-98-  
52 on June 29, 1998, for engaging in unlicensed practice during this time period.

4. All statutory references are to the Business and Professions Code unless otherwise  
indicated.

1 revoke, suspend or refuse to renew any permit or certificate granted, or may censure the holder of  
2 that permit or certificate for unprofessional conduct including, but not limited to, one or any  
3 combination of the following causes:

4 (c) Dishonesty or ...gross negligence... in the practice of public accountancy or in the  
5 performance of the bookkeeping operations described in Code Section 5052.

6 (g) Willful violation of the Accountancy Act or any rule or regulation<sup>5</sup>  
7 promulgated by the board under the authority granted under this  
8 chapter.

9 (i) ...(B)reach of fiduciary responsibility of any kind.

10 4. Licensed Practice. As pertinent herein, Code Section 5050 requires that a person be  
11 licensed by the Board in order to engage in the practice of public accountancy in the State of  
12 California. Code Section 5055 provides that only a licensed individual or firm may use the  
13 "CPA" designation. Code Section 5051 states in pertinent part that a person shall be deemed to  
14 be engaged in the practice of public accountancy if he or she does any of the following:

15 (a) Holds himself or herself out to the public in any manner as one skilled  
16 in the knowledge, science, and practice of accounting, and as qualified and  
17 ready to render professional service therein as a public accountant for  
18 compensation.

19 (b) Maintains an office for the transaction of business as a public accountant.

20 (f) Keeps books, makes trial balances, or prepares statements, makes audits, or  
21 prepares reports, all as a part of bookkeeping operations for clients.

22 (g) Prepares or signs, as the tax preparer, tax returns for clients.

23 5. Required Observance of Rules. Board Rule 5 requires a licensee to observe Board  
24 rules if the licensee is engaged in the types of activities performed by certified public  
25 accountants or who renders other professional services which include, but are not limited to,  
26 bookkeeping, financial planning, investment planning, tax services and management services.

27 6. Response to Board. Rule 52 provides, *inter alia*, that a licensee shall respond

28 5. References to sections of Title 16 of the California Code of Regulations will also be  
referred to herein as "Board Rule" or "Rule." Thus, Title 16, California Code of Regulations,  
section 5 will be referenced as "Rule 5."

1 promptly (within thirty days) to Board inquiries and shall provide true and accurate information  
2 and responses to Board requests for information or documents.

3 7. Comply with Professional Standards. Board Rule 58 requires that a licensee comply  
4 with all applicable professional standards, including:

5 a. The AICPA *Code of Professional Conduct*, which includes Section I - Principles and  
6 Section II - Rules. Both the Principles (Articles III and VI) and the Rules (Rule 102, rule 501)  
7 are relevant to the allegations herein. For example, Rule 102 (Integrity and Objectivity),  
8 provides that:

9 "In the performance of any professional service, a member shall maintain  
10 objectivity and integrity, shall be free of conflicts of interest, and shall not  
11 knowingly misrepresent facts or subordinate his or her judgment to others."

12 b. Section 10.22 of U.S. Department of the Treasury, Internal Revenue Service, Circular  
13 230 requires that an individual practicing before the Internal Revenue Service exercise "due  
14 diligence" in the following three areas:

15 Preparing, assisting, approving and/or filing returns and other documents with the  
16 Service;  
17 Determining the correctness of oral and written representations made by the practitioner  
18 to the Treasury; and  
19 Determining the correctness of oral and written representations made by the practitioner  
20 to the client with reference to any matter administered by the Service.

21 8. Continuing Education Requirements for Licensure and Active Practice.

22 A. Board Rule 80 provides that the holder of an inactive license shall not engage  
23 in the practice of public accountancy as defined by Code Section 5051.

24 B. Board Rule 87 sets forth continuing education requirements for license  
25 renewal.

26 C. Board Rule 94 provides that the failure, by a licensee engaged in active  
27 practice, to comply with the Board's continuing education rules constitutes cause for discipline  
28 under Code Section 5100.

9. Pursuant to Code section 118(b), the suspension, expiration, or forfeiture by operation  
of law of a license issued by the Board shall not, during any period in which it may be renewed,  
restored, reissued, or reinstated, deprive the Board of its authority to institute or continue a

1 disciplinary proceeding against the licensee upon any ground provided by law or to enter an order  
2 suspending or revoking the license or otherwise taking disciplinary action against the licensee on  
3 any such ground. Further, Code section 5109 provides, *inter alia*, that the expiration of a license  
4 shall not deprive the Board of jurisdiction to proceed with any investigation or action or  
5 disciplinary proceeding against the licensee. Code section 5070.6 provides that an expired permit  
6 may be renewed at any time within five years after its expiration upon compliance with certain  
7 requirements.

8       10. Cost Recovery. Code Section 5107 authorizes the Board's recovery of certain costs  
9 which result from the investigation and prosecution of violations of the Accountancy Act.  
10 Section 5107(a) of the Code provides in pertinent part that the executive officer of the Board may  
11 request the administrative law judge, as part of the proposed decision in a disciplinary  
12 proceeding, to direct any holder of a permit or certificate to have committed violations of the  
13 Accountancy Act to pay to the Board all reasonable costs of investigation and prosecution of the  
14 case, including, but not limited to, attorneys' fees incurred prior to the commencement of the  
15 hearing. A certified copy of the actual costs, or a good faith estimate of costs signed by the  
16 Executive Officer, constitute prima facie evidence of reasonable costs of investigation and  
17 prosecution of the case.

18       11. Code section 5000.1 provides as follows: "Protection of the public shall be the  
19 highest priority for the California Board of Accountancy in exercising its licensing, regulatory,  
20 and disciplinary functions. Whenever the protection of the public is inconsistent with other  
21 interests sought to be promoted, the protection of the public shall be paramount."

#### 22                                   **FOR CAUSES FOR DISCIPLINE**

#### 23                                   **First Causes for Discipline -Respondent's Unlicensed Practice** 24                                   **[Bus. & Prof. Code Sections 5100(g)/5050 & 5051]**

25       12. Respondent is subject to disciplinary action for unauthorized practice under Code  
26 Section 5050, Section 5051 (in particular under subparagraphs (a), (b), (c) and (g)), and Section  
27 5055 (regarding practice while his license was delinquent), and/or Board Rule 80 (regarding  
28 practice while his license was inactive), in conjunction with Section 5100(g), in that Respondent

1 has practiced public accountancy and represented himself as a licensed CPA without being duly  
2 licensed, that is, while his license was expired and/or inactive. This conduct has occurred at least  
3 since Respondent's license expiration on December 1, 1998<sup>6</sup> (until its renewal effective  
4 December 1, 2004) on dates known to Respondent but unknown to Complainant, but including  
5 the following dates:

- 6 a. On or about September 13, 2002 (tax return and correspondence related to  
7 preparation of 2001 tax return). Respondent was not entitled to practice within  
8 the meaning of Code Section 5051 as Respondent's license was expired from  
9 December 1, 1998 through October 16, 2003.
- 10 b. July 10, 2003 correspondence related to tax work prepared by licensee for 2000,  
11 2001 and 2002; tax returns signed by Respondent as preparer in July, 2003; and  
12 correspondence dated July 11, 2003 to Franchise Tax Board accompanied by form  
13 signed by licensee.
- 14 c. Correspondence dated November, 2003, accompanied by document showing  
15 licensee as paid tax preparer.

16 In addition, during the period his license was expired, Respondent has maintained an  
17 office for the purpose of practicing as a CPA.

18 13. Incorporating by reference the matters alleged in paragraph 12, multiple causes for  
19 discipline, under Code Section 5100(g), of Respondent's license are established in that the  
20 conduct described violates Code Sections 5050, 5051, and 5055.

21 **Second Causes for Discipline - Dishonesty in the Practice of Public Accountancy**  
22 **[Bus. & Prof. Code Section 5100(c)]**

23 14. Incorporating by reference the matters asserted in paragraph 12, Respondent is  
24 subject to disciplinary action pursuant to Code Section 5100(c) for dishonesty in the practice of  
25 public accountancy in that he continuously and/or repeatedly represented himself to his clients  
26

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27 6. This Accusation does not apply to the period from January 1996 to December 1996, for  
28 which unlicensed practice Respondent was issued CT-98-52 by the Board.

1 and to the public as duly licensed to practice public accountancy when he in fact was not, which  
2 constitutes cause for discipline of his license.

3 15. Incorporating by reference the matters asserted in paragraph 12, Respondent is  
4 subject to disciplinary action pursuant to Code Section 5100(c) for dishonesty in the practice of  
5 public accountancy in that he signed tax returns and documents as a CPA, which was a  
6 misrepresentation of fact and fundamentally dishonest, as he was not duly licensed to practice  
7 public accountancy, which constitutes cause for discipline of his license.

8 **Third Cause for Discipline - Gross Negligence**  
9 **[Bus. & Prof. Code Section 5100(c)]**

10 16. Incorporating by reference the matters asserted in paragraph 12, Respondent is  
11 subject to disciplinary action pursuant to Code Section 5100(c) for gross negligence in the  
12 practice of public accountancy in that he continuously and/or repeatedly represented himself to  
13 his clients, to taxing authorities, and to the public as duly licensed to practice public accountancy  
14 when he in fact was not, which represents an extreme departure from the standard of practice and  
15 constitutes cause for discipline of his license.

16 **Fourth Causes for Discipline - Breach of Fiduciary Duty**  
17 **[Bus. & Prof. Code Section 5100(i)]**

18 17. Incorporating the matters set forth in paragraph 12, Respondent is subject to  
19 disciplinary action pursuant to Code Section 5100(i) in that, in representing to his tax clients that  
20 he was authorized to represent them before taxing authorities when he was not authorized to do  
21 so, he repeatedly breached his fiduciary duty toward them, violating his position of trust and  
22 confidential relationship, which constitutes cause for discipline of his license.

23 **Fifth Cause for Discipline - Failure of Licensee Engaged in Public Practice**  
24 **to Comply with Continuing Education Requirements**  
25 **[Bus. & Prof. Code Section 5100(g)/Board Rules 87 & 94]**

26 18. Incorporating by reference the matters alleged in paragraph 12, Respondent is  
27 subject to disciplinary action pursuant to Board Rule 94 in conjunction with Code Section  
28 5100(g) in that he has engaged in public practice as defined in Code Section 5051 without



1 complying with the Board's requirements for continuing education, including but not limited to  
2 the requirements of Board Rule 80 and/or Board Rule 87, constituting cause for discipline of his  
3 license under Board Rule 94 in conjunction with Code Section 5100(g).

4 **Sixth Cause for Discipline - Failure to Respond to Board**  
5 **[Bus. & Prof. Code Section 5100(g)/Board Rule 52]**

6 19. Respondent is subject to disciplinary action pursuant to Board Rule 52 in  
7 conjunction with Code Section 5100(g) in that Respondent has repeatedly failed to timely  
8 respond to the Board or to respond at all. Respondent did not comply with (pay the assessed  
9 fine) the Board's June 1998 Citation until October, 2003. Respondent failed to respond promptly  
10 or adequately to Board inquiries regarding consumer complaints received by the Board, and  
11 failed to respond to questions regarding the nature and status of his practice, most notably the  
12 Board investigative inquiry dated March 12, 2004, to which no response was received.

13 **OTHER MATTERS**

14 **Cost Recovery**

15 20. Pursuant to Code Section 5107, it is requested that the administrative law judge, as  
16 part of the proposed decision in this proceeding, direct Respondent to pay to the Board all  
17 reasonable costs of investigation and prosecution in this case, including, but not limited to,  
18 attorneys' fees.

19 **Discipline Considerations**

20 21. To determine the degree of discipline, if any, to be imposed on Respondent,  
21 Complainant alleges that on or about June 29, 1998, in a prior action, the California Board of  
22 Accountancy issued Citation No. CT-98-52 and ordered Respondent to pay an administrative fine  
23 in the amount of five hundred dollars (\$500). The violation description for the Citation reads  
24 "During the period from at **least January 1996 to December 1996**, Robert Lawrence Belstock,  
25 CPA 12411, represented himself as a certified public accountant without a valid permit in  
26 violation of Business and Professions Code Section 5055." (Emphasis supplied). Respondent  
27 failed to pay the \$500 fine and to otherwise respond to the Citation until October 17, 2003, at  
28 which time he paid the fine. That Citation is now final and is incorporated by reference as if

1 fully set forth herein.

2 22. It is alleged, in aggravation of penalty, that Respondent's unauthorized use of the  
3 CPA designation, conduct for which he has previously been issued the Board Citation described  
4 in paragraph 21, has persisted over many years.

5 23. Code Section 5000.1 is relevant to the penalty determination in this matter.

6 **PRAYER**

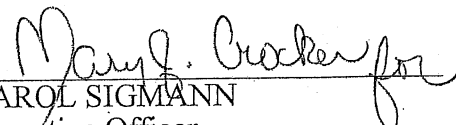
7 WHEREFORE, Complainant requests that a hearing be held on the matters herein  
8 alleged, and that following the hearing, the California Board of Accountancy issue a decision:

9 1. Revoking, suspending, or otherwise imposing discipline upon Certified Public  
10 Accountant Certificate Number CPA 12411, issued to Robert Lawrence Belstock.

11 2. Ordering Robert Lawrence Belstock to pay the California Board of Accountancy  
12 the reasonable costs of the investigation and enforcement of this case, pursuant to Business and  
13 Professions Code Section 5107;

14 3. Taking such other and further action as deemed necessary and proper.

15 DATED: July 7, 2005

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17   
18 CAROL SIGMANN  
19 Executive Officer  
20 California Board of Accountancy  
21 Department of Consumer Affairs  
22 State of California  
23 Complainant

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